

BUSINESS REPORT

**MONTANA HOUSE OF REPRESENTATIVES
61st LEGISLATURE - REGULAR SESSION**

HOUSE TAXATION COMMITTEE

Date: Wednesday, March 25, 2009

Time: 8:00 am

Place: Capitol

Room: 152

BILLS and RESOLUTIONS HEARD:

Prefix (HB, HR, HJR, SB, SR, or SJR) and number. Add Postponed (PP) when appropriate:

HB 663, HB 668, HB 670, HB 672, HB 673, HB 674

EXECUTIVE ACTION TAKEN:

Prefix (HB, HR, HJR, SB, SR, or SJR) and number. Enter P(pass) F(failed) DPAA (do pass as amended) BC(be concurred in) BCAA (be concurred in as amended):

HB 653 - DPAA

COMMENTS:



REP. Bob Lake, Chairman

HOUSE OF REPRESENTATIVES
Roll Call
TAXATION COMMITTEE

DATE: 3-25-09

<u>NAME</u>	<u>PRESENT</u>	<u>ABSENT/ EXCUSED</u>
Bob Lake, Chair	✓	
Jill Cohenour, Vice-Chair	✓	✓
Janna Taylor, Vice Chair	✓	✓
Dick Barrett	✓	
Mark Blasdel	✓	
Edward Butcher	✓	✓
Wanda Grinde	✓	✓
Robin Hamilton	✓	✓
Brian Hoven	✓	
Mike Jopek	✓	
Dave McAlpin	✓	✓
Mike Miller	✓	
Art Noonan	✓	✓
JP Pomnichowski	✓	
Lee Randall	✓	
J. David Roundstone	✓	✓
Jon Sonju	✓	✓
Wayne Stahl	✓	
Chas Vincent	✓	✓
Brady Wiseman	✓	✓



HOUSE STANDING COMMITTEE REPORT


March 25, 2009

Page 1 of 2

Mr. Speaker:

We, your committee on **Taxation** recommend that **House Bill 653** (first reading copy – white) do pass as amended.

Signed: _____


Representative Bob Lake, Chair

And, that such amendments read:

1. Title, page 1, line 7.

Following: "DATE"

Insert: "AND A RETROACTIVE APPLICABILITY DATE"

2. Page 1, line 27.

Following: "department"

Insert: "of revenue"

Strike: "increment"

Insert: "area or district"

3. Page 1, line 29.

Following: "department"

Insert: "of revenue"

4. Page 1, line 30.

Strike: "increment"

Insert: "area or district"

5. Page 2, line 1.

Strike: "tax increment"

Insert: "area or district"

6. Page 2, line 2.

Following: "reconstruction."

Insert: "If reconstruction of the property is only partially completed as of January 1 of the tax year, the department of

Committee Vote:

Yes 19, No 1

Fiscal Note Required ____

HB0653001SC.hjd

revenue shall determine the base taxable value of the property for that tax year by multiplying the percentage of completion, expressed as a decimal equivalent, of reconstruction of the property by the original base taxable value of the property."

7. Page 2.

Following: line 3

Insert: "COORDINATION SECTION. Section 2. Coordination instruction. If Senate Bill No. 48 is passed and approved and if it includes a section that amends 7-15-4293, then [section 1(3) of this act] must read as follows:

(3) (a) If an urban renewal area, an industrial district, a technology district, or an aerospace transportation and technology district suffers a loss of property value directly related to a disaster for which the principal executive officer of the local jurisdiction has made a disaster declaration pursuant to 10-3-402, the department of revenue shall decrease the base taxable value of the area or district by the amount of the base taxable value lost because of the disaster in the tax year in which the disaster is declared. The principal executive officer shall forward a copy of the disaster declaration to the department of revenue.

(b) The taxable value removed from the base taxable value of the area or district under subsection (3)(a) must be added to the base taxable value of the area or district upon reconstruction of the property in the tax year of reconstruction. If reconstruction of the property is only partially completed as of January 1 of the tax year, the department of revenue shall determine the base taxable value of the property for that tax year by multiplying the percentage of completion, expressed as a decimal equivalent, of reconstruction of the property by the original base taxable value of the property. The addition to the base taxable value under this subsection (3)(b) is limited to the amount of the original base taxable value of each parcel before the disaster occurred."

Renumber: subsequent section

8. Page 2.

Following: line 5

Insert: "NEW SECTION. Section 4. Retroactive applicability. [This act] applies retroactively, within the meaning of 1-2-109, to tax years beginning after December 31, 2008."

- END -

AUTHORIZED COMMITTEE PROXY

I request to be excused from the TAX

Committee because of other commitments. I desire to leave my proxy vote with:

Sanna Taylor

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

BILL/AMENDMENT

AYE NO

H13657.01 ^{Amend}	X	
H13653	X	

BILL/AMENDMENT

AYE NO

Rep.

Chris Vincent
Vincent (Signature)

Date

March 28 2009

AUTHORIZED COMMITTEE PROXY

I request to be excused from the TAX

Committee because of other commitments. I desire to leave my proxy vote with:

Jon Senjo

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

BILL/AMENDMENT AYE NO

HB 653.01 ^{Amend}	X	
HB 653	X	

BILL/AMENDMENT AYE NO

Rep. Jaime Senjo
(Signature)

Date Mar 25 2009

**AUTHORIZED
COMMITTEE PROXY**

I request to be excused from the Tax

Committee because of other commitments. I desire to leave my proxy vote with:

Jon Soujo

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

BILL/AMENDMENT

AYE NO

HB 653.01 ^{Amn}	X	
HB 653	X	

BILL/AMENDMENT

AYE NO

Rep.

Edward Butcher
(Signature)

Date Mar 25 2009

**AUTHORIZED
COMMITTEE PROXY**

I request to be excused from the Tax

Committee because of other commitments. I desire to leave my proxy vote with:

John K. Harman

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

BILL/AMENDMENT

AYE NO

HB 265301.24	✓	
HB 653 PAA	✓	

BILL/AMENDMENT

AYE NO

Rep.

John K. Harman
(Signature)

Date

3/25/02

**AUTHORIZED
COMMITTEE PROXY**

I request to be excused from the TAXATION

Committee because of other commitments. I desire to leave my proxy vote with:

[Signature]

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

BILL/AMENDMENT

AYE NO

HB 003301. adj	✓	
HB 003301. adj	✓	

BILL/AMENDMENT

AYE NO

Rep.

[Signature]
(Signature)

Date

3/25/08

AUTHORIZED COMMITTEE PROXY

I request to be excused from the House Tax

Committee because of other commitments. I desire to leave my proxy vote with:

[Signature]

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

BILL/AMENDMENT AYE NO

HB 065301.01	✓	
HB 0653 TPAA	✓	

BILL/AMENDMENT AYE NO

Rep. Dave McLaughlin
(Signature)

Date 3/25/08

**Montana House of Representatives
Visitors Register**

TAXATION COMMITTEE

Date 3-25-09

Bill No. HB 674 Sponsor(s) Rep. Vincent

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Name and Address	Representing	Support	Oppose	Inf.
Bob Imhoff	The Native Conservancy	✓		
Jason Todhunter	MLA	✓		
Ralph Mannix	Powell Co	✓		
Tim Furey	H.D. 91	✓		
HAROLD Blatter	MACU	✓		

Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.

**Montana House of Representatives
Visitors Register**

TAXATION COMMITTEE

Date 3-25-09

Bill No. HB 666 **Sponsor(s)** Rep. Stahl

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Name and Address	Representing	Support	Oppose	Inf.
Alan Paura	Dort			✓

Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.

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**Montana House of Representatives
Visitors Register**

TAXATION COMMITTEE

Date 3-25-09

Bill No. HB 658 Sponsor(s) Rep Jopek

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Name and Address	Representing	Support	Oppose	Inf.
ALAN PEURIN	DOE			✓

Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.

**Montana House of Representatives
Visitors Register**

TAXATION COMMITTEE

Date 3-25-09

Bill No. HB 663 Sponsor(s) Rep. Jopek

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Name and Address	Representing	Support	Oppose	Inf.
<i>Mary Whitham</i>			X	
<i>Jon Bernick</i>	<i>MT Chamber</i>		X	
<i>Alan Peura</i>	<i>DoR</i>			✓

Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.

Montana House of Representatives Visitors Register

TAXATION COMMITTEE

Date 3-25-09

Bill No. HB670 Sponsor(s) Rep. Vincent

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[illegible]

Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.

**Montana House of Representatives
Visitors Register**

TAXATION COMMITTEE

Date 3-25-09

Bill No. HB 673 Sponsor(s) Rep. Hoven

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Name and Address	Representing	Support	Oppose	Inf.
Alana Peura	D.O.R.			✓

Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.

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Montana House of Representatives Visitors Register

TAXATION COMMITTEE

Date ²⁵ 3-~~30~~-09

Bill No. HB 672 Sponsor(s) Rep. Jopek

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Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.

**Montana House of Representatives
Visitors Register**

TAXATION COMMITTEE

Date 3-25-09

Bill No. HB 668 Sponsor(s) Rep French

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Name and Address	Representing	Support	Oppose	Inf.
Alec Vincent Ftwrk	BNSF		✓	
Sue Dickenson	HD 25	✓		
C.A. Dawson				✓
Jon Benjamin	MT Chamber		✓	
HAROLD BLATUE			X	
Margaret Lutzgild	MT Tax Assoc		✓	
Glen Wiggins	DOY			X
BARRY SLANG	Self			X
Ronda Wiggins	MT Cnty Trac Assoc	X		

Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.